Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) Spinel ferrimagnetic particles, a composition formula of which when prepared is $(CoO)_{0.5-x}(NiO)_{0.5-y}(MO)_{x+y} \cdot n/2(Fe_2O_3)$ (M is a bivalent metal except Co and Ni), where,

a value of n (molar ratio) = ~~Fe/(Co + Ni + Zn)~~ Fe/(Co + Ni + M) is $2.0 < n < 3.0$, which is larger than stoichiometric amount (n = 2) of a spinel ferrite and less than that of 1.5 times, and,

values of said x, y satisfy $0 = x < 0.5$, $0 = y < 0.5$, $0 < x+y < 0.5$, wherein,

also, superparamagnetic fine particles contained in said spinel ferrimagnetic particles produced by coprecipitation is 5 % by mass or less.

2. (Currently Amended) The spinel ~~ferritmagnetic~~ ferrimagnetic particles according to claim 1, wherein said M is a metal selected from either Zn or Mn.

3. (Previously Presented) The spinel ferrimagnetic particles according to claim 1, wherein:

the value of said n is $2.2 < n < 2.8$;

the values of said x, y satisfy $0 = x < 0.2$, $0 = y < 0.2$, $0.01 < x+y < 0.2$; and

superparamagnetic fine particles contained in said spinel ferrimagnetic particles is 2 % by mass or less.

4. (Previously Presented) The spinel ferrimagnetic particles according to claim 1, wherein coercivity is 239 - 637 [kA/m] and saturation magnetization is 50.3×10^{-6} - 88.0×10^{-6} [Wb•m/kg].

5. (Previously Presented) The spinel ferrimagnetic particles according to claim 1, prepared through a forming process comprising the steps of:

preparing mixed solutions by mixing each solution containing iron, cobalt, nickel and said M as water soluble metallic salt, respectively, by satisfying said conditions of x, y, n ;

preparing solutions containing coprecipitation substance by adding an alkaline aqueous solution to said mixed solutions and adjusting pH value to be 12. 0 = pH = 14. 0; and

producing fine particles by heat-treating said solutions containing coprecipitation substance at 80 °C-120 °C, and then performing filtration, washing and drying.

6. (Original) The spinel ferrimagnetic particles according to claim 5, wherein said step of preparing said solutions containing coprecipitation substance is a step of preparing solutions containing coprecipitation substance by adjusting pH values to 13. 0 < pH < 13.7.

7. (Previously Presented) A magnetic recording medium containing said spinel ferrimagnetic particles according to claim 1.